Previous references.

1908-9
(S. R.)

File No. 227-08

Serial Nos. 1-6

Later references:
SR 21-12 dt 3 Jany 1913
S.R. 33-1545/182. B. Nov: 15.
S.R 76-16 dt 10 VIII, B. March 14

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-6.

Part B. for February 1910.

SUBJECT.

Delegating to the Excise Comm^r the power to sanction remission and refund in certain cases

7 vols 9 Cases
to be retained in
the Secretariat
for 12 years

G.R.S.11] 1908

GENERAL AND REVENUE SECRETARIAT

(SR)

NOTES.

File No. 227-08

FILE HEADING.

Delegation of powers to the Excise Comr to Sanction remissions & refunds.

From The Excise Comr

No. 9129 Dated 6/4/08 Received 13/4/08

Diary No. 3700 Enclos. Spare Copies - Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests for reasons stated that he might be empowered to sanction remission to the extent of Rs 50/- in each case & refund to the extent of Rs 300 in each case.

NOTES AND ORDERS.

1 Submitted for orders with references.

In Madras the Collectors submit to the Board before the end of the months following each quarter a statement (G.6) showing the

NOTES.—First sheet

GPB—30,000—3-4-07.

Serial No.

irrecoverable arrears under
Abkari Opium for the quarter
Ref ~~Sanctioning~~ duty of Secretary
saying irrecoverable arrears to
is delegated to Divisional Offs
but the Consolidated Statement
submitted to the Collector shd
Contain particulars, items etc
under each detailed head
(vide para 156 of the Madras Abkari
Manual) Perhaps the Board
sanctions the remission -
R 2. As regards refunds the Collector
are empowered to sanction
refund of Rs 10 alone under
certain Special Circumstances
(vide para 179 of the Madras Manual)
3. If the recommendation of
the Excise Comr meets the
views under disposal it is sanctioned
there may be some relief to the
Offs.

Rev
1/4/09 4. The proposal appears to
✓ 1/4 be a desirable one.

G.M.
H Revs No 884 5. Please Consult Financial
Branch if there is any objection.

NOTE—Contn. sheet.

GPB—50.000—18-5-08

22/4

Serial No.

Submitted
Illegible
2/4

6. The sanction of which authority is necessary for refunds of revenue is a matter for the consideration of Govt in the Administrative Dept. If Govt consider that the sanction of the Excise Commr is sufficient authority for refunds which do not exceed Rs 500 in each case, there is no financial objn to their authorising him to accord such sanctions & communicate them to the Audit Office for info & guidance in the audit of refund bills under the usual rules. The limit prescribed by the Commr seems to be somewhat high & may be reduced by the Administrative Dept, if considered necessary.

7. The remission of irrecoverable revenue is a more important matter & it is a point for consideration if the Head of the Deptt may be given the power to order the write off of revenue due to Govt. ~~The~~ Cases of remission can not be many & considering that the Province is a small one & there will be no delay or difficulty in settling remission claims by

NOTE—Contn. sheet.

GPB—50.000—18-5-08

G. R. S. 12]
General and Revenue Secretariat.

File No. 227 of 1908

Serial No.

Submitting them to Govt and that cases of remission almost always disclose either some defect in the system or irregularities on the part of the executive authorities & deserve therefore to be reported to Govt, it may ~~perhaps~~ be desirable to require Govt Sanction to all cases of remission. If however the power to sanction remission ~~with~~ ~~to~~ ~~than~~ of small amounts is considered by the Administrative Dept as necessary to be delegated to the Commr there is no objection to such an arrangement but it is necessary to impose an aggregate annual limit to the amount of revenue that he may remit, his own responsibility. The annual limit may be fixed at Rs 1000 A periodical report of the remissions Sanctioned by the Commr, giving such particulars as will enable Govt to find why such remissions were rendered necessary for the loss be held responsible to what notice the Commr has taken of the conduct of Subordinate officers will of course be

NOTE—Contn. sheet.

GPB—50.000—13-5-08

[illegible] and Revenue Secretariat.

File No. 227 of 1908

Serial No.

Necessary

mrh 26/1/19

Jul Sec

1 In the matter of granting refunds & remissions mainly a matter of working well defined well understood rules or is it mainly a question of exercising discretion? It may be desirable to rule that under certain conditions are satisfied applns shd come to Govt whatever the amount Please consider this aspect of the case & note.

JM 26/1

2 To the Separate Revenue Section for kindly stating if there are well-defined rules for regulating claims to refunds & remissions & if there are, a copy of the rules may also be put up.

mrh 26/1/19

Ruled.

1 There are no rules regulating the claims for refunds & remissions [illegible]

SH

Note—Contn. sheet.

GPB—50,000—13-5-08

[illegible] 27/1/19

Serial No.

11 It is stated that claims to refunds and remissions are regulated by no Rules. In such Circles only claims to refund of excess payments made by mistake or of amounts paid by parties for purchase of articles like arrack & opium which for any reason are not sold to them may be authorised to be passed by the Excise Commr, provided that the amount of each such claim does not exceed Rs 100 and provided also that there is nothing in the departmental laws or rules against such claims

12. As for remissions it seems best to insist upon the Govt to sanction of all cases for write off of amounts payable to Govt. The disposal of such cases being a matter of discretion, it is better that such discretion is exercised by Govt itself. There appears to be no delay or difficulty in insisting on Govt sanction to all claims for remission. Please See rule 8 26-4-9 Supra.

Jt Secy

6/5/09

GPB—50.000—18-5-08

Serial No.

13 In the Madras Excise Manual put up I can only find that quarterly statements of irrecoverable abkari & opium revenue are required to be submitted to the Board of Revenue. Writing off irrecoverable items is not the same thing as granting remissions. I think it is desirable to ask the Excise Commr to enumerate the several classes of cases in which he wishes to exercise this power. He may then consider & pass orders adding that any cases not falling under those classes shd be reported for the orders of Govt.

7/5/09

Under Excise Circulars powers for remission are mostly for writing off irrecoverable demand under heads of revenue.

Submitted Yes 8/5/09

Submitted

8/5/09

14 Please put up draft letter to the Excise Commissioner requesting him to specify in what particular cases he desires to have this power now vested in Govt. delegated to him.

8/5

Copies of the Forms &c. of Madras Abkari Manual obtained in this office

8/5/09

Mrs Scoobs are perused

8/5/09

15 Do as proposed

8/5/09

13/5

16 Issued

14/5

Note.—Contn. sheet.

GPB—50,000—18-5-08

G. R. S. 12]
General and Revenue Secretariat.

File No. 227 of 1908

884

Serial No.	
2	To Excise Comr No 7500 D 17/5/08 Requests him to specify in what particular classes of cases he desires to have the powers of Govt. delegated to him
3	From Excise Comr No 10457 D 8/5/08 States that the delegation of powers now asked for is in respect of all items of excise revenue as defined in the Regn that "Refund" relates to wrong demand or collections to which person is entitled and that "Remission" is chiefly in respect of irrecoverable arrears
1	Submitted for orders
	The Hon'ble Member (Finl) 8/6/09
	The information was called for at the instance of the Financial Secretary. Please send to file of Bd. 8/6/09

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

9 The Excise Commr asks for powers to sanction

(a) Remissions to the extent of Rs 50/- in each case

(b) Refunds to the extent of Rs 200/- in each case.

10 He also explains that remission is required chiefly in respect of irrecoverable arrears of Excise Revenue and that refund is required in respect of wrong demand or collection.

11 The powers asked for may be delegated on condition that the power to grant remission will be exercised by the Excise Commr only in respect of items of Excise Revenue definitely ascertained to be irrecoverable; and the power to sanction refunds only in cases in which receipts have been due to bona fide mistake. In all other cases the orders of Govt should be obtained beforehand.

12 An annual statement of refunds & remissions should be submitted to Govt by the Excise Commr as proposed by him.

9/6/09

9-6-09

To the Separate Rev Section

13 Ordered

Copy

16/6/09 Mark 21/6/09

Secretary

Note—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

24 Dewan through 1st Cr

CSZ
21/8/08

W. The delegation of power to sanction refunds & remissions is a serious matter and require careful consideration.

As regard refunds, some may be granted subject to the limitations proposed by the Financial Secretary. Suppose the licensee pays tree tax & tree rent for tapping some date trees. He claims a refund afterwards on the ground that this the fault of the Excise (or Treasury) Officials he was not able to tap all or any of the trees & that some the trees were substituted owing to causes beyond his control. Is the Excise Commr to grant a refund in such cases. The Excise Depart in Mysore is still in its infancy and the rules are not well defin

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

12

S/R File No. 227 of 1908

Serial No.

Please circulate to the Secretariat

[illegible]

Circulate

30/6/09

30/6/09

30/6/09

Are any powers of remission & refund exercised by the Revs. Cr or by other heads of Depts?

Please see V, W & X

I was asked this

Are there any provisions about the subject in the Rev & Exc. Regns or any Rules thereunder?

30/6/09

Please put up the order about the powers of refund & remission delegated to the Rev Cr

H X

Ruled

1/7/09

For information pleased

Please see references flagged V, W and X and these are alluded to in the Excise Comm

S/4 File No. 227 of 1908

Serial No.

All in this file.

Please see also file S/ of this No.

Letter No 9128 6/4/09. There are no provisions about the Subject either in the Excise Regn or rules framed thereunder. There is no power in the Land Rev. Code also

to see

27.

Public R

Please put up also G.O. No R 985-6 dated 13th Augt L.R. 542-07

which, I believe, refers to remission of Malaria Stc

S.H.

9/11/09

Submitted

Secy

9/11/09

mk

11/9

There are no other rules on the subject.

11/11/09. S.H.

1246) Secy. 2nd (N) 12/11/09

Referring I do not see any harm in giving powers to the Excise Commr to sanction refunds in cases in which there has been an erroneous

GPB—50,000—13.5.08

Serial No.

excess Collection or levy from a wrong party or of an amount not due, or where under the terms of any Contract or not a deposit &c have to be returned.

Irrecoverable items to the amount of may similarly be struck off by him.

In either Case, where more than 200 Rs is involved, Govt order shd be obtained. Such powers, I find, are given both to the Rev Comr & the Forest Conservator.

All Cases of remissions proper should come up to Government.

22/7/09

1748 (2 books) 26.7.09

C 416
30 6 09

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Question of delegating to the Excise Commissioner the power to sanction remissions to the extent of Rs.50 in each case and refund to the extent of Rs.300 in each case.

CIRCULATED TO COUNCILLORS.

By Order,

C Balasundaraiyer

30th June 19 09. Offg. *Secretary to Government.*

K. P. Puttanna Chetty, Esq.,
First Councillor.

Seen by First Councillor.

H. V. Nanjundayya, Esq., M.A., M.L.,
Second Councillor.

Shrr7-08 16

Submitted to His Highness.

The Excise Commissioner has requested that he may be given the power to sanction remissions and refunds of Excise revenue to the extent of Rs.50 and Rs.300 respectively in each case. It is explained that remissions are required chiefly in respect of irrecoverable arrears and refunds in respect of wrong demand or collection. In support of the proposal the Excise Commissioner refers to the powers exercised by the Revenue Commissioner who is authorised to sanction refunds and remissions of irrecoverable arrears of land revenue without limit, by the Conservator of Forests who is authorised to sanction refunds of revenue not exceeding Rs.200 in each case and by the Examiner (Comptroller), P.W. and Railway Accounts, who can write off irrecoverable revenue to the extent of Rs.25 in each case.

H, V. W+X

2. The Financial Secretary has noted that the powers asked for may be delegated on condition that the power to grant remission will be exercised by the Excise Commissioner only in respect of items of Excise

Shiv 7-06 (17

revenue definitely ascertained to be irrecoverable, and the power to sanction refunds only in cases in which recoveries have been due to bona fide mistake, and that an annual statement of refunds and remissions sanctioned should be submitted to Government for information.

3. The First Councillor is of opinion that the power to sanction refunds may be delegated to the Excise Commissioner subject to the limitation proposed by the Financial Secretary and subject to quarterly statements being submitted to Government, but that all cases of remission should be reported for the orders of the Government. The Second Councillor thinks that the power to sanction refunds up to a limit of Rs.200 only even in cases of "erroneous or excess collection or levy from a wrong party or of an amount not due or where under the terms of any contract or notification a deposit &c. have to be returned" may be granted to the Excise Commissioner, that he may be authorised to write off irrecoverable items up to Rs.200 but that all cases of remissions proper should come up to Government.

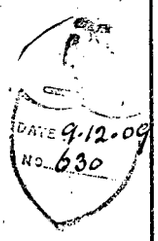
4. I agree with the Councillors in considering that all cases of remissions proper should be reporte

to Government for orders, but there does not seem to be any objection to delegate to the Excise Commissioner the power to write off items of Excise revenue not exceeding Rs.50 in each case, which have been definitely ascertained to be irrecoverable. He may also be empowered to sanction refunds of revenue without any limitation as to the class of cases, up to Rs.200 in each case, which is also the limit of the powers of the Conservator of Forests. He may be required to submit a quarterly statement of refunds sanctioned and irrecoverable items written off. I submit the matter for orders.

Shr 27-08 (9

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.



Question of delegating to the Excise Commissioner the power to sanction remissions and refunds in certain cases.

345

Order.

Jaqueeth the Dewan.

~~KRW~~

10/12/09

Secy

10 Dec

Please put up draft

CSB
11/12/09

11/12/09

11/12/09

Secretary
11/12/09

Note to Record
keep with the
file permanently

G.R.S. 13

SH 27-08 (20)

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Draft recorded (1)

Two drafts are put up in this file. One of them was prepared in the office before the case went up to the and has been approved by the Hon'ble Sec'y. Sec'y. I think this draft will do. Even now, with the slight alteration now made.

Draft recorded (2)

The other draft has been prepared after the case went up to the file and the only point which requires consideration is whether the words "without limitation to the class of cases" in respect of Refunds may not be interpreted too widely by the Ex. Comm'r. So as to include for instance Refunds of Toddy Revenue due to Guaunders, which powers regarding which are not (as I take it) intended to be delegated to the Ex. Com. The former draft will not, I think, be liable to this interpretation.

Please see Sub-m: note to Hon'ble

There seems to be no harm in this

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—45,000—19-5-08

16/12/09

G. R. S. 12]
General and Revenue Secretariat.

SH. File No. 227 of 1908

Serial No.

Submitted.

There is already a draft on the file and it seems to be suitable

Three Statements & Alternative Drafts put up. Please see note on running file SH 16/12.

(Previous page)

16/12. SH

See 1

Rap- (2) may be appd.

18th)

CBB 21/12/09

approved MM 21/12/09

Note to record in note on Please see note on running file below note below

SH 25/12.

Issue CBB 24-12-09

SH 25/12/09

4. To the Excise Comr. Concluded letter from Comrs of Taxes No. 3109-B dt. 4/12/09 delegates powers to the Excise Comr. & sanction remissions ~~to the extent of~~ Rs. 4 crores Rs 50/- in each case

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

SH File No. 227 of 1908

Serial No.	
	excepted up to Rs 200/- in each Case irrespective of the Class of Case
5	From the Excise Comr. No 5855 dt 17/11/10. requesting whether he can under the above authority sanction refund bills of Naunders if the amount of each Case & the limit of Rs 200/- in each Case.
	Ruled for orders with reference to ~~note~~ page 20 of these notes (written on printed note form)
	It is in this connection perhaps worth considering whether Rule 12 of the Naun toddy rules which now allow the Naunder the free use of trees tapped outside the Naun Village concerned. With this object in view he has ordered on one of the files (Kaglipur Case which is now before him) that all refund bills for the year 1907-08 & onwards should be sent up to him before they are

NOTE—Contn. sheet.

BPG—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

File No. 22 of 1908

Serial No.

be passed. Similarly the provision of rule 13 also is under Consideration. There is also a reference from the Excise Comr relating to this and it is separately dealt with. When the question of the revision of the above two rules is settled the Excise Comr may be authorised to sanction Inam refund bills also.

29.1.10

It seems the wording of the order is sufficiently wide to cover the case of Inamdars also and no fresh authorisation may be necessary. In the meanwhile, lest the Excise Comr should exercise his power before the question of the Inamdars' right to free toddy is decided, we may, it seems, inform him that since rules 12 and 13 are under the alteration of Govt. Consideration of Govt, he may continue as usual to send up cases involving their application to Govt.

I think this may be done
31/1/10

31/1/10

31/1/10

886
31.1.10

Devan thro 1st C/. The words used are not sufficiently wide to cover the

NOTE—Contn. sheet.

BPG—55,000—27-4-09

Serial No.

Class of cases" - this would include refunds of tody receivable to Inamdars. The Excise Commr may for the present send up these refund bills as usual to SR.

KBN
31/1/10

31/1/10
SR
1/2/10

Always 4290 2.2.10

I concur - As the questions connected with Inamdars' Claims are somewhat in a hqpied or transitory state in the sense as reported by the Collr that they [illegible] Inamdars' dues should come up for disposal after the 15 Feb 10

Respectfully
DS
1/2/10

Disposed
Circ
9.2.10
9/2/10

Recd
9/2/10

NOTE—Contn. sheet.

BPG—5,000—27-4-09

(95

G. R. S. 12]
General and Revenue Secretariat.

SA File No. 117 of 1908

Serial No.	
6	To the Exciseman no. 76 1215 d 23.2.1910 States that toddy refund bill may be submitted as hitherto.

Typ. 4th

5-3706

Excise Commissioner's Office,

No. 9129 Dated, Bangalore, 10th April 1909.

229-08.

(1)

From

H. H. Sparkes, Esquire,
Excise Commissioner
in Mysore.

To

K. S. Chandrasekhara Aiyar, Esq., B.A., B.L.,
Secretary to the Government of His Highness the
Maharaja of Mysore, General and Revenue Depts.

Sir,

I have the honor to state that at present all refunds and remissions in the Excise Department require the sanction of Government and the consequence is that a lot of small applications for refunds and recommendations for remission of irrecoverable revenue has to be submitted for orders of Government. The Revenue Commissioner is empowered under sub-clauses (5) and (6) of para 5 of Government order No. R.3105-44/L.R.212-06-1, dated 11th September 1906, to grant refunds and remissions without any limit. The Conservator of Forests has power to sanction refunds of revenue not exceeding Rs.200/- in each case under Article 119 of the Mysore Forest Departmental Code. In their Order No. Fl.2839-79/Gl.Fin.120-08-2 dated 4th January 1909, Government have approved of the proposal made by the Comptroller to empower the Examiner in the Public Works Department to write off all irrecoverable revenue to the extent of Rs.25/- in each case. In British India also the Excise Commissioner is invested with large powers in regard to remissions and refunds. I would, therefore, beg to submit for the consideration of Government the advisability of investing the Excise Commissioner in the Mysore State also with some limited powers in regard to remissions and refunds of revenue. This concession

concession would not only seeure prompt disposal of refunds and remissions in petty cases but would prevent reference to Government of ~~all~~ small applications. The limit I would propose in -- each case is Rs.50/- in the case of remissions and Rs.300 in the case of refunds. An annual statement of refunds and amounts ordered to be written off the accounts by the Excise Commissioner will be submitted to Government for information. All refunds and remissions above the aforesaid amounts will as usual be -- reported to Government for orders.

I have the honor to be,

Sir,

Your most obedient servant,

Excise Commissioner.

G.R.S. 26]

3

227

File No. 08

Serial No. 2

Diary No. of letter replied to 3700

No. H 7500

General and Rev. Secretariat

(Gen)

, the 190 .

To 17 May/09

The Excise Comr

in Mysore

Date of issue 17 May/09

Signed by [illegible]

Sir,

With reference to your letter 3129 & 30 dated 6th inst requesting the delegation upon the powers of sanctioning remissions and refunds of excise revenue, I am directed to request that you will be so good as to specify in what particular classes of cases you desire to have the powers now vested in Govt

over.

SUBJECT.

L. 04278. SR 5

Excise Commissioner's Office,

No. 10451 Dated, Bangalore, 18th May 1909.

S.R 227-08
8(no(3)

From

H. H. Sparkes, Esquire,
Excise Commissioner
in Mysore.

To

K. S. Chandrasekhara Aiyar, Esq., B.A., B.L.,
Secretary to the Government of His Highness the
Maharaja of Mysore, General and Revenue Depts.

Sir,

Adverting to your letter No. Fl.7500/S.R.227-08-2, dated 17th Instant, requesting me to specify in what parti--cular classes of cases I desire to have the power of sanction--ing remissions and refunds now vested in Government to be -- delegated to me, I have the honor to state that " Excise Revenue" is defined in clause 1 of section 3 of the Mysore Excise Regu-lation V of 1901 and the power now asked to be delegated is in respect of all such items mentioned therein. Refund is in -- respect of wrong demand or collections to which another person is entitled and remission is chiefly in respect of irrecover--able arrears of Excise revenue within the limited amounts - - specified in my letter No.9129, dated 10th April 1909, I - - request that Government may be pleased to delegate their powers to the Excise Commissioner.

I have the honor to be,

Sir,

Your most obedient servant,

for Excise Commissioner.

G.R.S. 28]

File No. 227
Serial No. 4

Diary No. of letter replied to 4278

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

, *the* 190

Date of issue 4—1—1910

Signed by

READ— Correspondence ending with letter no 104518 (8/5/09 from the Excise Comr in Mysore in the matter of the delegation of powers to the Excise Comr to sanction remissions & refunds of Excise revenue.

ORDER THEREON.—No.

No JE 3109-18
& 4th January 1910

The Excise Comr asks for powers to sanction a) remission to the extent of Rs 50 in each case and (b) refund to the extent of Rs 300/- in each case. He also explains that

over

SUBJECT

the proposed delegation refers to the remission chiefly of irrecoverable arrears of excise revenue and the refund to Sums wrongly demanded or recovered

Govt. are pleased to delegate to the Excise Comrs (1) the power to sanction refunds upto Rs 200/- in each case without limitation as to the class of Cases and (2) the power to grant remission ~~not~~ of amounts not ~~upto~~ Rs 50/- in each case only in respect of items of excise revenue definitely ascertained to be irrecoverable. In all other cases the orders of Govt should be obtained before hand.

Exceeding

A quarterly statement of remissions and refunds sanctioned by the Excise Comrs should be submitted to Govt.

Excess

24/12/09

To Hon'ble Comrs
Hon'ble Member
Secy

227/04. 8

No. 5815

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 13th January 1910.

From

H. H. Sparkes Esquire,

Excise Commissioner in Mysore.

To

C. S. Balasundaram Iyer Esquire, B. A.,

Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Adverting to Government Order No. Fl 3109-18 / S. R. 227-09-6 dated the 4th January 1910, delegating to the Excise Commissioner certain powers regarding refunds and remissions, I have the honor to request to be informed whether the Excise Commissioner can order refunds of toddy Excise revenue to Inamdars up to the limit of of Rs. 200/- mentioned in the above cited order. I presume that the order conveys such powers inasmuch as the power to sanction refunds is without limitations as to the class of cases.

I have the honor to be,

Sir,

Your most obedient servant,

for Excise Commissioner.

19

D. 2704

From

H. H. Sparke. Esquire,

Excise Commissioner in Mysore.

To

C.S. Balasundara Iyer. Esq. B.A.,

Offg: *Secretary to the Government of*
H. H. the Maharaja of Mysore,
Genl. and Rev. Depts.

Dated 13th January 10.

Despatched

Received

General No. 5815

Enclosure No.

SUBJECT.

Requesting further information in the matter of delegating to the Excise Commissioner certain powers regarding refunds and remissions.

G.R.S. 26]

227

File No. 38

Serial No. 6

21/2/10

Diary No. of letter replied to 2704

No. H 4215

23-2-1910

General and Revenue Secretariat

(S/H)

, *the* 190

To

The Excise Comm^r

in Mysore

Date of issue 23 Feby 1910

Signed by M^r Hariyanna

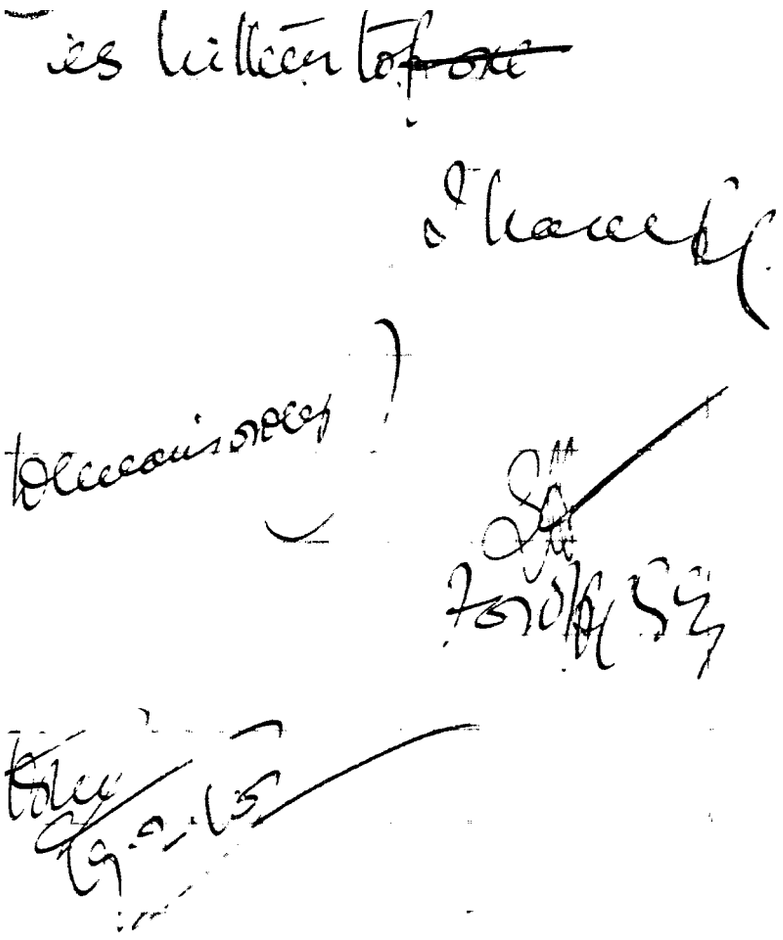
Sir

With reference to your letter No 5815 & 23/1/10 enquiring whether you can order refunds of your excise revenue to Rs 200 in each case under G.O. No H 3109-18-S/H 2.27-0 - dt 4th January 1910, I am directed to ~~state~~ ~~request~~ that there refu~~nd~~ Skin ~~order~~ the ~~Government~~ to be submitted to Govt

over.

State for the present

SUBJECT.



List of enclosures,

Copied by [illegible]
21-2-1

Examined by

GPB—10,000—23-5-08